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### CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing document has been served via U.S. Mail and the Court's Electronic Filing System to:

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/s/ Rolanda Mori

Rolanda Mori



**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,

Debtors.

HOWARD M. EHRENBERG, IN HIS  
CAPACITY AS LIQUIDATING TRUSTEE OF  
ORION HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT  
INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**ORDER GRANTING AND DENYING IN PART JUDGMENT AGAINST  
DEFENDANTS ARVIND WALIA AND NIKNIM MANAGEMENT INC.**

The Court, having held trial in the above-referenced matter on July 24, 2024, and having considered the evidence, the Court's April 10, 2024 ruling on *Motion for Summary Judgment, or in the Alternative Summary Adjudication as Against Defendants Arvind Walia; Niknim Management Inc.*, prior pleadings and the record in this bankruptcy case as a whole; and having set this matter for a ruling conference on November 20, 2024 (the "Ruling Conference"); and sufficient cause appearing; and for the reasons set forth on the record of the Ruling Conference including certain legal and factual findings of the Court,

**IT IS HEREBY ORDERED ADJUDGED AND DECREED that:**


1. Plaintiff's First Cause of Action to Avoid an Intentionally Fraudulent Transfer under 11 U.S.C. §§544 and 548(a)(1)(A) and N.Y. Debtor and Creditor Law §276, and Second Cause of Action to Avoid a Constructively Fraudulent Transfer under 11 U.S.C. §544 and N.Y. Debtor and Creditor Law §§272-275, and §273-a, to avoid and recover the

transfer in the amount of \$2,500,000 (the “First Transfer”), made to the Defendants Arvind Walia and NIKNIM Management, Inc., is denied as to either causes of action.

2. Plaintiff’s First Cause of Action to Avoid an Intentionally Fraudulent Transfer under 11 U.S.C. §§544 and 548(a)(1)(A) and N.Y. Debtor and Creditor Law §276, Second Cause of Action to Avoid a Constructively Fraudulent Transfer under 11 U.S.C. §544 and N.Y. Debtor and Creditor Law §§272-275, and §273-a, to avoid and recover the transfer in the amount of \$1,520,000 (the “Second Transfer”) and Fourth Cause of Action For Recovery of Property Pursuant to 11 U.S.C. §544 and N.Y. Debtor and Creditor Law is granted as to each causes of action. Defendants NIKNIM Management, Inc., and Arvind Walia, individually, are joint and severally liable for \$1,520,000.
3. Plaintiff’s Fifth Cause of Action to Object to the Claim No. 10067, filed in the amount of \$61,590, as filed by Arvind Walia, is granted and the claim disallowed pursuant to Bankruptcy Code section 502(d).
4. Plaintiff is awarded plus pre-judgment interest in accordance with the applicable interest rate as to the Second Transfer as against Defendants Arvind Walia and NIKNIM Management Inc., jointly and individually.
5. The Court retains jurisdiction over remaining matters related thereto including costs and issuance of judgment.

Dated: December 6, 2024  
Central Islip, New York



  
Alan S. Trust  
Chief United States Bankruptcy Judge

1 UNITED STATES BANKRUPTCY COURT  
2 EASTERN DISTRICT OF NEW YORK

3 In re: . Central Islip, New York  
4 .  
5 . November 20, 2024  
6 EHRENBURG V. ARVIND WALIA ET AL .  
7 . 8-20-08049-AST  
8 .  
9 . Calendar Time 10:00 AM  
10 . . . . .  
11 .

12 8-20-08049-AST  
13 EHRENBURG V. ARVIND WALIA ET AL

14 [1] COMPLAINT BY HOWARD M. EHRENBURG IN HIS CAPACITY AS  
15 LIQUIDATING TRUSTEE OF ORION HEALTHCORP, INC., ET AL AGAINST  
16 ARVIND WALIA, NIKNIM MANAGEMENT INC. - NATURE(S) OF SUIT:  
17 (12(RECOVERY OF MONEY/PROPERTY - 547 PREFERENCE)), (13(RECOVERY OF  
18 MONEY/PROPERTY - 548 FRAUDULENT TRANSFER)), (14(RECOVERY OF  
19 MONEY/PROPERTY - OTHER)).

20 BEFORE HONORABLE ALAN S. TRUST

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38 Proceedings recorded by electronic sound recording,  
39 transcript produced by transcription service.

1 THE COURT: This is Judge Trust. We'll take appearances  
2 please, starting with the plaintiff.

3 JEFFREY NOLAN: Good morning, Your Honor. Jeff Nolan  
4 appearing on behalf of the plaintiff, Howard Ehrenberg. Also  
5 attending is Mr. Ehrenberg.

6 THE COURT: And then for the defendants?

7 SANFORD ROSEN: Good morning, Judge. Sanford Rosen,  
8 co-counsel for the defendant.

9 EUGENE SCHEIMAN: Eugene Scheiman for defendant Walia.

10 THE COURT: Alright. Alright. Good morning. Do the parties  
11 have a settlement to announce?

12 JEFFREY NOLAN: Unfortunately, no, Your Honor.

13 THE COURT: Okay. Alright. Then, this morning will be the  
14 court's ruling after trial. The matters presented are court  
15 proceedings under Title 28 Section 157B. This court has authority  
16 to hear and determine under the standing orders of reference in effect  
17 in this district following what constitutes the court's post trial  
18 findings of fact and conclusions of law. By way of background, the  
19 debtors, they were all listed on the petition starting with Orion  
20 Health Corp Inc. They were a consolidated enterprise of several  
21 companies engaged, excuse me, aggregated through a series of  
22 acquisitions, which operate in the healthcare space, primarily  
23 revenue and practice management for physician practices. This  
24 adversary proceeding involves two transfers sought to be recovered  
25 by the trustee as either actual and/or constructive fraudulent

1 transfers under Section 544 and 548 of the Bankruptcy Code and  
2 Sections 273 through 276 of the New York Debtor and Creditor Laws.  
3 Both transfers were made by one or more of the debtors either directly  
4 or indirectly to the named defendants, Arvind Walia and Niknim  
5 Management. The first transfer was made two years pre-petition on  
6 April 15, 2016 from an M & T Bank account of the debtors to a JP  
7 Morgan Chase bank account of the corporate defendant, Niknim in the  
8 amount of \$2,500,000. I'll refer to that as the first transfer. That  
9 was made at the direction of Paul Parmar who was the control person  
10 on behalf of one or more of the corporate debtor entities at the  
11 time. That transfer was made at the direction of defendant Walia  
12 on behalf of an entity called Porteck Corporation, which was a seller  
13 in connection with an asset purchase agreement, which I'll refer  
14 to as the APA. The APA provided for a purchase price to the favor  
15 of Porteck in the amount of \$12,800,000. The terms of that APA  
16 including an indemnification provision under Section 1.6 which  
17 provided the \$2,500,000 of the purchase price was to be escrowed  
18 to indemnify the buyer of Physicians Practice Plus in the event that  
19 claims arose post closing. The provision- the contractual provision  
20 provided that if funds and indemnification were not needed by the  
21 buyer, they could be returned to the seller. The record reflects  
22 that the indemnification clause or the rights of the buyer to seek  
23 indemnity were never triggered. The second transfer was a wire  
24 transfer made one year pre-petition in June of 2017 from a lawyer's  
25 trust account, lawyers to the benefit of the debtors, which was held

1 at JP Morgan Chase. That transfer was made to Niknim in the amount  
2 of \$1,520,000. I'll refer to that as the second transfer and  
3 collectively both as the transfers. The second transfer reportedly  
4 represented a closing payment to be made pursuant to the terms of  
5 a membership purchase agreement with an entity called Objectech.  
6 Walia was the owner of Objectech and under the Objectech transaction,  
7 Walia on behalf of Objectech agreed to sell to Parmar, a software  
8 company indirectly owned by Walia called AllRad Direct, LLC.  
9 Objectech was a shell company that owned AllRad. Sale agreement was  
10 signed by Objectech as seller and Physicians Health Network  
11 Management Solution, an entity owned and controlled by Parmar as  
12 the buyer. Earlier in this adversary proceeding, both parties moved  
13 for summary judgment in all claims. On April 10th this year, this  
14 court held a ruling conference on the summary judgment motions. At  
15 that time, the court described in great detail both the Porteck  
16 transaction and the Objectech transaction and outlined its reasons  
17 for denying the defendant's motion for partial summary judgment and  
18 granting in part the trustee's motion for summary judgment. The only  
19 relief requested at that time was against defendant Niknim and only  
20 on the second transfer. The court incorporates its summary judgment  
21 ruling for purposes of this ruling conference. The court then set  
22 a date for trial on the remaining matters at issue after the parties  
23 were not successful in mediation. The trial was held on July 23rd.  
24 For the reasons to follow, the court has determined that the second  
25 transfer is also avoidable against Mr. Walia, and the trustee can

1 recover the second transfer in the amount of \$1,520,000 from either  
2 defendant; however, the court has also determined that the trustee  
3 did not satisfy his burden of proof demonstrating that the first  
4 transfer can be avoided against either Walia or Niknim. At the summary  
5 judgment stay, the court had found a number of facts to not be in  
6 material dispute, but found others to be in dispute and directed  
7 the parties as part of their pretrial- joint pretrial memorandum  
8 to stipulate the facts, which were not at issue for purposes of trial.  
9 Those stipulated facts appear at Docket 137, the joint facts. I will  
10 incorporate those into this ruling as well, but will only recite  
11 a few of them. With respect to the first transfer of \$2,500,000 in  
12 2- in 2015, Mr. Parmar, then CEO of Constellation Healthcare  
13 Technologies, wanted to acquire a medical billing company and became  
14 interested in Porteck. Porteck was a technology services company  
15 owned and controlled by Mr. Walia, who was its CEO. At the time,  
16 Porteck had two business lines referred to as HMS and PC Advantage,  
17 which were both medical billing companies. In March of 2015, the  
18 debtor and the- the later debtor entity, Physician Practice Plus  
19 acquired the assets of Porteck pursuant to an APA. The sellers were  
20 Walia, Porteck and the Janaminder Trust. Mr. Walia executed the APA  
21 on behalf of all entities, but the Walia Trust, also the seller never  
22 signed the APA. Parmar signed on behalf of the buyer. The APA provided  
23 a purchase price of \$12,800,000 even though Mr. Walia had agreed  
24 in writing to sell Porteck's assets for \$10,800,000. The purchase  
25 price was "juiced upwards" by \$2,000,000 because Mr. Walia- Mr.



1 Parmar told Walia he needed an extra \$2,000,000 to cover deal fees.  
2 Mr. Walia testified he didn't really pay attention to the "juiced  
3 up" purchase price. The trial evidence reflects that the deal fees  
4 were actually under \$200,000, not anywhere close to the \$2,000,000.  
5 As far as the assets being acquired, the net assets of being acquired  
6 from AHMS were \$1,350,000. The net asset value of PTA at the time-  
7 of PCA at the time was \$474,000. So the total value of the assets  
8 being acquired from Porteck for \$12,800,000 was less than  
9 \$2,000,000. The parties agreed that the purchase price was five times  
10 the EBITDA of the acquired business lines. The bank records reflected  
11 that a wire of \$9,800,000 went from an IOLTA account at Robinson  
12 Brogg held on behalf of the debtor CHT to close the purchase price-  
13 to close the purchase, but of that \$9,800,000, \$6,800,000 went to  
14 Walia and his entities, and \$3,000,000 went "sideways" to another  
15 non-debtor entity controlled by Mr. Parmar. After the deal closed,  
16 Walia moved over to debtor Orion Health Company as the CEO and then  
17 became the chief technology officer of CHT and served in those  
18 capacities after both of the transfers at issue were made. Mr. Walia  
19 testified about the purpose of the \$2,500,000 escrow agreement to  
20 protect the buyer in- in the event of a claim. Although the APA,  
21 particularly in Section 1.6, calls for the execution of an escrow  
22 agreement and the selection of an escrow agent, neither of those  
23 ever occurred. As far as the second transfer of \$1,520,000, as I  
24 stated, that was in connection with the purchase of an entity called  
25 Objectech, which was owned- excuse me, purchase of a company Mr.

1 Walia indirectly owned called AllRad, which was actually directly  
2 held by Objectech. The purchase agreement required for various due  
3 diligence to be undertaken and reports to be issued, but those were  
4 never provided. State and federal tax returns were also to be provided  
5 to the buyer. Those were not provided. But despite the pre-closing  
6 deficiencies, the purchase agreement closed in June of 2017 and the  
7 debtor funded the \$1,520,000 and acquired the share ownership in  
8 AllRad that the agreement called for. The court at trial had four  
9 affidavits from the trustee, an expert affidavit of Craig Jacobson,  
10 an expert affidavit of Max Mitchell, a fact affidavit of Frank  
11 Lazarra, and a fact affidavit of Edith Wong. All of those affidavits  
12 as well as numerous other exhibits totaling 31 were admitted. Each  
13 of those witnesses were available at trial for cross examination.  
14 The court also, upon request of the trustee, took notice of a proof  
15 of claim filed by Walia at Claim 10141, a summons and verified  
16 complaint filed in New York State Court Criterion's LLC versus Visian  
17 Court Physicians Practice Arvind Walia and Constellation  
18 Healthcare. The court also accepted the affidavit of Mr. Walia and  
19 he was cross examined at trial. The court generally found all the  
20 witnesses' testimony to be credible. There were very few conflicting  
21 areas of conflict between the witnesses' fact testimony. As parties  
22 were well aware, Bankruptcy Code Section 548(a)(1) allows the  
23 trustee to avoid transfer made two years prior to the petition date  
24 if made with actual fraudulent intent to hinder, delay or defraud.  
25 DCL 276 similarly so provides as a matter of New York State Law.

1 Those two provisions are essentially identical. See this court's  
2 opinion in *Janitorial Closeout*, 213 Westlaw, 492375 at 5. For a  
3 transfer to be avoided as actually fraudulent, the debtor moving-  
4 the party with a burden of proof must demonstrate that the debtor  
5 had an interest in the transferred property, the property occurred  
6 within the applicable limitations period, and the transfer was made  
7 with actual intent to hinder, delay or defraud. For purposes of this  
8 analysis, the court focuses on the intent of the transferor, not  
9 the intent of the transferee. The trustee's burden was to establish  
10 fraudulent intent by clear and convincing evidence. See *in re Jacobs*,  
11 *Bankruptcy Eastern District of New York* 2008, 394 B.R. 646. The court  
12 routinely in the Second Circuit as elsewhere look in a number of  
13 badges of fraud for that determination. See this court's opinion  
14 in *Zerbo*, 392 B.R. 642 at 649. The trustee also sought to avoid the  
15 transfers as constructively fraudulent under Bankruptcy Code  
16 Section 548 (a) (1) (B) and New York DCL 273 through 275. Under the  
17 Bankruptcy Code, the trustee must establish that an interest in the  
18 debtors- of the debtor's property was transferred, that it occurred  
19 within two years prior to the petition date, that the debtor received  
20 less than a reasonably equivalent value in exchange, and that one  
21 of the four financial conditions enumerated in the code was  
22 satisfied. See *in re Molina*, 657 B.R. 172 at 186, *Bankruptcy Eastern*  
23 *District* 2023. Under State Law, a transfer can be a fraudulent  
24 conveyance- can be a constructively fraudulent- excuse me- can be  
25 a constructively fraudulent transfer if it is made without fair

1 consideration and neither the transferor was insolvent or rendered  
2 insolvent at the time of the transfer, was engaged or about to engage  
3 in a business for which its property constitutes a reasonably small  
4 capital, or the transferor believed it would incur debt beyond its  
5 ability to pay. See *in re Dreier*, 452 B.R. 391 at 441, Bankruptcy  
6 Southern District of New York 2011. Fair consideration of New York  
7 DCL 272 requires that when an exchange for property is made that  
8 the- that the fair- that the transferor receives a fair equivalent  
9 and good faith and- and- excuse me, receives a fair equivalent value  
10 in good faith or that when the property is transferred, the obligation  
11 is incurred in good faith. It's made to secure a present advance  
12 or for payment of antecedent debt, not disproportionately small as  
13 compared with the value of the property transferred or the obligation  
14 undertaken. The courts generally agree that the determination of  
15 fair consideration can be elusive and is not subject to a precise  
16 formula. Here in connection- here it is undisputed that the debtors  
17 had an interest in- in the property, which was made the subject of  
18 both transfers. See joint facts paragraph 6 that they were made within  
19 the applicable statutes of limitations. The first transfer was made  
20 in connection with the Porteck APA, which was governed by the state-  
21 which was governed by the laws of the State of New York. The second  
22 transfer was purportedly made in connection with the Objectech  
23 purchase agreement also governed by the laws of the State of New  
24 York. At the trial, the trustee asserted that defendant should be  
25 held liable for both of the transfers, largely arguing that the

1 transfers arose out of a fraud orchestrated against creditors by  
2 Parmar joined in by Mr. Walia, that Walia was Parmar's "partner in  
3 crime," and that neither of the transfers could have occurred but  
4 for Walia's involvement. Conversely, Walia maintained that he  
5 believed the transfers were legitimate. More specifically, as to  
6 the first transfer, the trustee's theory is that the Porteck APA  
7 escrow provisions, which Walia claims as the source of fair  
8 consideration for the \$2,500,000 stems from a transaction, which  
9 is fraudulent on its face. Much of the evidence deduced to trial  
10 by the trustee suggests issues or concerns with the overall purchase  
11 price of the APA including the "juiced up" \$2,000,000, payment of  
12 the purchase price and how the overall agreement was carried out  
13 between Walia and Parmar. However, the trustee has not brought any  
14 claims concerning the validity of the APA itself. The underlying  
15 overall transaction is not and was not the subject of a fraudulent  
16 transfer attacked by the trustee either as action or constructive.  
17 In fact, at trial, the court questioned the trustee's counsel about  
18 whether the trustee believed that he had stated a fraudulent transfer  
19 claim against the APA. Counsel's response was that was "irrelevant."  
20 Thus, in the court's analysis, it is not the APA or the overall Porteck  
21 transaction, which is under attack before this court. The only issue  
22 before this court relates to the \$2,500,000 second and final payment  
23 made approximately 13 months after the Porteck closing. The record  
24 is clear that the \$2,500,000 which was held back was held back for  
25 the indemnity obligations of the seller under the APA. While Section

1 1.6 provided that the \$2,500,000 would be delivered by Physician  
2 Practices, the buyer and a debtor, at closing to an escrow agent  
3 pursuant to an escrow agreement. As stated, no such escrow agreement  
4 was executed. No such escrow agent was selected. However, it's clear  
5 that the intent of the expressed provision of the escrow portion  
6 of the APA was to protect the rights of the buyer, Physician Practice  
7 and the ability for the buyer to secure their right to funds in the  
8 event of the triggering of an indemnity obligation. However, the  
9 record is also clear that no indemnity claims were ever asserted  
10 by the buyer against the seller, and the trustee has not asserted  
11 or proven that the \$2,500,000 first transfer exceeded the remaining  
12 contractual obligations of Physicians Practice. Thus, the trustee  
13 has failed to demonstrate that the first transfer was made without  
14 fair consideration. Generally, satisfying a contractual obligation  
15 constitutes reasonably equivalent value as a matter of law. While  
16 it doesn't express the bar claim for constructive fraud, the trustee  
17 must still need the elements of proof and he has failed to do so  
18 here. See King Operations in re PA Co-Man Inc, 644 B.R. 553 at 626,  
19 Bankruptcy Western District of Pennsylvania, 2022. The court has  
20 also found that the evidence submitted at trial including what was  
21 undisputed in summary judgment failed to prove the elements of an  
22 actual fraudulent transfer concerning the \$2,500,000 as it relates  
23 to either defendant. Walia was the signatory to the APA as the selling  
24 shareholder. He was the owner and control person of Porteck. He  
25 informed Niknim to manage his consulting work and take care of his

1 personal investments and family trust. Walia consistently used  
2 Niknim's bank account for business transactions and often for  
3 personal needs. The \$2,500,000 as stated was the payment of a specific  
4 contractual obligation. Again, while much of the evidence proffered  
5 by the trustee suggests suspicion around the overall purchase price  
6 for the Porteck assets, the APA itself was not the subject of a  
7 fraudulent transfer claim. The court also noted that the debtor's  
8 books and records did not reflect an antecedent debt of \$2,500,000  
9 owed to the sellers of Porteck at the relevant time. That in and  
10 of itself does not prove a fraudulent transfer because the contract  
11 expressly provides for that post closing obligation. Thus, all  
12 relief as to the first transfer is denied. As relates to the second  
13 transfer, the court previously found that the second transfer was  
14 avoidable as against Niknim. For the following reasons, the court  
15 also finds that the second transfer is avoidable against Walia and  
16 the trustee may recover the \$1,520,000 from either defendant.  
17 Section 550 of the Bankruptcy Code expressly provides that to the  
18 extent that a transfer is avoided under sections 544, 548, or others,  
19 the trustee may recover for the benefit of the estate, the property  
20 transferred or the value of the property transfer from either the  
21 initial transferee of such transfer or the entity for whose benefit  
22 such transfer was made or an immediate- or immediate transferee.  
23 Court has already avoided the second transfer as against Niknim under  
24 Section 548. Section 550 on its face makes such a fraudulent transfer  
25 recoverable against any party for whose benefit the transfer was



1 made that retains- or that retains the property transfers. Here,  
2 Niknim was the initial transferee. The record is clear that the sole  
3 intent of the second transfer being made to Niknim was to benefit  
4 Walia. Niknim was clearly a vehicle that Walia used for his personal  
5 and business purposes, that it was Mr. Walia who personally benefited  
6 from the second transfer as well as actively participating in the  
7 transaction. As noted, the sale agreement involved the sale of  
8 AllRad, which Mr. Walia indirectly owned. Additional evidence in  
9 the record supports this conclusion. On June 21, 2017 at 6:37 p.m.,  
10 Walia emailed Sam Zaharis at Constellation Health Group that he was  
11 able to sign the APA on behalf of Objectech as he was the only member.  
12 He noted in that email that Objectech was a shell company. In that  
13 same email, Mr. Walia provided wire instructions for the money to  
14 go to Niknim's bank account. Other than the fact that Walia owned  
15 both Objectech and Niknim, there is no other relationship between  
16 these companies in the record. Thus, there is no reason for the  
17 \$1,520,000 purchase price to be wired to Niknim's bank account since  
18 it was not a seller other than solely as a convenience for and to  
19 the benefit of Walia. Again, Walia had testified that he used Niknim's  
20 bank account for personal expenses, for business purposes, and as  
21 a convenience for himself. Niknim had no interest in AllRad, so it  
22 is clear that it was Walia who benefited from the transfer to Niknim.  
23 Thus, the court has concluded that the trustee may recover the second  
24 transfer from either defendant. Because the court has not granted  
25 judgment in favor of the trustee on the first transfer and has

1 determined that the second transfer is recoverable against either  
2 defendant under Section 550, the court need not and therefore will  
3 not address the trustee's claims of alter ego. Section 551 provides  
4 that any transfer avoidant under Sections 548 and others are  
5 preserved for the benefit of the estate. As the second transfer has  
6 been avoided pursuant to Section 548 and is found recoverable against  
7 both defendants, the second transfer is preserved for the benefit  
8 of the estate. Finally, with respect to the claims objection, the  
9 trustee also objected to the Walia claims. Section 502D provides  
10 that the court will disallow the claim of any entity who has received  
11 fraudulent transfer until such transfer has been repaid. On July  
12 5, 2018, Walia filed a claim for \$61,590. All claims of Walia and  
13 Niknim are disallowed unless and until they have repaid the  
14 fraudulent transfer receipt in addition to applicable pre and post  
15 judgment interest. The court is directing that the trustees submit  
16 a judgment in his- in his favor avoiding the second transfer, both  
17 as against Niknim and as against Walia with a judgment of liability  
18 against both along with all appropriate prejudgment and post  
19 judgment interest at the applicable statutory rates as well as  
20 allowable costs of suit. That will conclude the court's ruling  
21 conference on 20-8049. The court will be in recess until 11 o'clock.  
22 I'm going to direct that the- the attorneys for each side work on  
23 a form of judgment to be submitted consistent with my ruling within  
24 14 days. The court will now be in recess until 11 o'clock and we  
25 will go off the record. Thank you all.

1 JEFFREY NOLAN: Thank you, Your Honor.

2 SANFORD ROSEN: Thank you.

3 EUGENE SCHEIMAN: Thank you, Your Honor.

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5 \* \* \*

6 **CERTIFICATION**

7 I, Catherine Aldrich, certify that the foregoing is a correct  
8 transcript from the electronic sound recordings of the proceedings  
9 in the above-entitled matter.

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12 \_\_\_\_\_ December 13, 2024

13 Catherine Aldrich  
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2:18<br/> <b>Well</b> - 5:10, 7:12, 7:22,</p> | <p>13:6, 14:19<br/> <b>We'll</b> - 2:1<br/> <b>Went</b> - 6:11, 6:13, 6:14<br/> <b>Were</b> - 2:19, 2:20, 3:3, 3:20, 3:23, 4:23, 5:8, 5:17, 5:19, 6:4, 6:6, 6:18, 7:3, 7:4, 7:5, 7:12, 7:13, 7:20, 7:22, 9:18, 10:5, 11:9<br/> <b>Western</b> - 11:19<br/> <b>Westlaw</b> - 8:2<br/> <b>What</b> - 2:17, 11:20<br/> <b>When</b> - 9:7, 9:10<br/> <b>Whether</b> - 10:18<br/> <b>Which</b> - 2:22, 3:12, 3:13, 3:16, 3:25, 5:8, 5:17, 6:25, 7:1, 9:3, 9:17, 9:20, 9:21, 10:7, 10:8, 10:21, 10:24, 13:8<br/> <b>While</b> - 10:25, 11:15, 12:4<br/> <b>Who</b> - 3:9, 5:15, 13:5, 13:22, 14:10<br/> <b>Whose</b> - 12:21, 12:25<br/> <b>Will</b> - 2:13, 5:9, 5:10, 14:2, 14:10, 14:20, 14:21, 14:24, 14:25<br/> <b>Wire</b> - 3:23, 6:11, 13:13<br/> <b>Wired</b> - 13:17<br/> <b>With</b> - 2:2, 2:19, 3:13, 4:5, 5:11, 6:24, 7:24, 8:4, 8:7, 9:13, 9:20, 9:22, 10:10, 14:8, 14:17, 14:18, 14:23<br/> <b>Within</b> - 8:6, 8:19, 9:18, 14:23<br/> <b>Without</b> - 8:25, 11:13<br/> <b>Witnesses</b> - 7:13<br/> <b>Witnesses'</b> - 7:20, 7:21<br/> <b>Wong</b> - 7:11<br/> <b>Work</b> - 11:25, 14:22<br/> <b>Would</b> - 9:4, 11:1<br/> <b>Writing</b> - 5:24</p> <p><b>Y</b></p> <p><b>Year</b> - 3:24, 4:13<br/> <b>Years</b> - 3:5, 7:23, 8:19<br/> <b>YORK</b> - 1:2, 1:4, 1:35, 3:2, 7:16, 7:25, 8:11, 8:16, 9:6, 9:21, 9:24<br/> <b>You</b> - 14:25, 15:1, 15:2, 15:3<br/> <b>Your</b> - 2:3, 2:12, 15:1, 15:3</p> | <p><b>Z</b></p> <p><b>Zaharis</b> - 13:10<br/> <b>Zerbo</b> - 8:14<br/> <b>Ziehl</b> - 1:23</p> <p><b>'S</b> - 12:2</p> <p><b>\$</b></p> <p><b>\$1,350,000</b> - 6:6<br/> <b>\$1,520,000</b> - 4:2, 5:1, 6:23, 7:7, 12:16, 13:17<br/> <b>\$10,800,000</b> - 5:24<br/> <b>\$12,800,000</b> - 3:15, 5:23, 6:8<br/> <b>\$2,000,000</b> - 5:25, 6:1, 6:4, 6:9, 10:11<br/> <b>\$2,500,000</b> - 3:8, 3:17, 5:11, 6:19, 10:8, 10:22, 10:24, 11:1, 11:11, 11:22, 12:3, 12:8<br/> <b>\$200,000</b> - 6:4<br/> <b>\$3,000,000</b> - 6:14<br/> <b>\$474,000</b> - 6:7<br/> <b>\$6,800,000</b> - 6:13<br/> <b>\$61,590</b> - 14:12<br/> <b>\$9,800,000</b> - 6:11, 6:13</p> <p><b>1</b></p> <p><b>1.6</b> - 3:16, 6:21, 11:1<br/> <b>10:00</b> - 1:10<br/> <b>10004</b> - 1:35<br/> <b>10100</b> - 1:24<br/> <b>10141</b> - 7:15<br/> <b>10th</b> - 4:13<br/> <b>11</b> - 14:21, 14:24<br/> <b>11710</b> - 1:39<br/> <b>11965</b> - 1:30<br/> <b>12</b> - 1:18<br/> <b>1274</b> - 1:29<br/> <b>13</b> - 1:18, 10:23, 15:12<br/> <b>137</b> - 5:9<br/> <b>13th</b> - 1:25<br/> <b>14</b> - 1:19, 14:24<br/> <b>15</b> - 3:6<br/> <b>157B</b> - 2:15<br/> <b>17</b> - 1:34<br/> <b>172</b> - 8:22<br/> <b>186</b> - 8:22</p> <p><b>2</b></p> <p><b>20</b> - 1:6</p> | <p><b>2008</b> - 8:11<br/> <b>2011</b> - 9:6<br/> <b>2015</b> - 5:12, 5:17<br/> <b>2016</b> - 3:6<br/> <b>2017</b> - 3:24, 7:6, 13:9<br/> <b>2018</b> - 14:12<br/> <b>2022</b> - 11:19<br/> <b>2023</b> - 8:23<br/> <b>2024</b> - 1:6, 15:12<br/> <b>20-8049</b> - 14:21<br/> <b>21</b> - 13:9<br/> <b>213</b> - 8:2<br/> <b>2376</b> - 1:38<br/> <b>23rd</b> - 4:23<br/> <b>272</b> - 9:7<br/> <b>273</b> - 3:2, 8:16<br/> <b>275</b> - 8:16<br/> <b>276</b> - 3:2, 7:25<br/> <b>28</b> - 2:15</p> <p><b>3</b></p> <p><b>31</b> - 7:12<br/> <b>391</b> - 9:5<br/> <b>392</b> - 8:14<br/> <b>394</b> - 8:11</p> <p><b>4</b></p> <p><b>40</b> - 1:34<br/> <b>441</b> - 9:5<br/> <b>452</b> - 9:5<br/> <b>492375</b> - 8:2</p> <p><b>5</b></p> <p><b>502D</b> - 14:9<br/> <b>544</b> - 3:1, 12:18<br/> <b>547</b> - 1:18<br/> <b>548</b> - 1:19, 3:1, 7:22, 8:16, 12:18, 12:24, 14:4, 14:6<br/> <b>550</b> - 12:17, 12:24, 14:2<br/> <b>551</b> - 14:3<br/> <b>553</b> - 11:18</p> <p><b>6</b></p> <p><b>6:37</b> - 13:9<br/> <b>626</b> - 11:18<br/> <b>642</b> - 8:14<br/> <b>644</b> - 11:18<br/> <b>646</b> - 8:11<br/> <b>649</b> - 8:14<br/> <b>657</b> - 8:22</p> |
|--|---|--|--|

EHRENBURG V. WALIA ET AL

8-20-08049-AST

NOVEMBER 20, 2024

|   |  |  |  |
|---|--|--|--|
| <div>8</div> <div>8-20-08049 - 1:8, 1:12</div> <div>9</div> <div>90067 - 1:26</div> |  |  |  |
|---|--|--|--|

E-SCRIBE

# United States Bankruptcy Court

Eastern District of New York  
290 Federal Plaza  
Central Islip, NY 11722

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IN RE:

CASE NO: 8-20-08049-ast

Ehrenberg v. Arvind Walia et al

DEBTOR(s)

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## NOTICE OF FILING OF TRANSCRIPT AND OF DEADLINES RELATED TO RESTRICTION AND REDACTION

### NOTICE IS HEREBY GIVEN THAT:

A transcript of the proceeding held on 11/20/24 was filed on 12/16/24.

The following deadlines apply:

The parties have until December 23, 2024 to file with the court a Notice of Intent to Request Redaction of this transcript. The deadline for filing a Transcript Redaction Request is January 6, 2025.

If a Transcript Redaction Request is filed, the redacted transcript is due January 16, 2025.

If no such Notice is filed, the transcript may be made available for remote electronic access upon expiration of the restriction period, which is March 17, 2025, unless extended by court order.

To review the transcript for redaction purposes, you may purchase a copy from the transcriber E-Scribe at 800-300-1012 or you may view the document at the public terminal at the Office of the Clerk.

Dated: December 18, 2024

For the Court, Robert A. Gavin, Jr., Clerk of Court

## Notice Recipients

District/Off: 0207-8

User: admin

Date Created: 12/18/2024

Case: 8-20-08049-ast

Form ID: 296

Total: 4

### Recipients of Notice of Electronic Filing:

|     |                        |                                 |
|-----|------------------------|---------------------------------|
| aty | Eugene Ronald Scheiman | eugene.scheiman@scheimanlaw.com |
| aty | Sanford P Rosen        | srosen@rosenpc.com              |

TOTAL: 2

### Recipients submitted to the BNC (Bankruptcy Noticing Center):

|     |                   |                                   |                              |            |           |
|-----|-------------------|-----------------------------------|------------------------------|------------|-----------|
| aty | Jeffrey Norlan    | Pachulski Stang Ziehl & Jones LLP | 780 Third Avenue             | 34th Floor | New York, |
|     | NY 10017          |                                   |                              |            |           |
|     | Jeffrey Nolan     | Pachulski Stang Ziehl & Hones     | 10100 Santa Monica Boulevard | 13th Floor | Los       |
|     | Angeles, CA 90067 |                                   |                              |            |           |

TOTAL: 2

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK**

-----X  
In re:

ORION HEALTHCORP., INC., *et al.*,

*Debtor,*

ARVIND WALIA; NIKNIM MANAGEMENT,  
INC.,

*Appellants,*

-v-

HOWARD EHRENBERG, in his capacity as  
Liquidating trustee of Orion Healthcorp. Inc., *et al.*,

*Appellee.*

-----X

An Order Dismissing Case of Honorable Gary R. Brown, United States District Judge,  
having been filed on March 19, 2025, denying Appellant's appeal without prejudice to renewal  
after the entry of a final decision by the Bankruptcy Court, and directing the Clerk of the Court  
to close this case, it is

**ORDERED AND ADJUDGED** that Appellants Arvind Walia and Niknim Management,  
Inc. 's appeal is denied without prejudice to renewal after the entry of a final decision by the  
Bankruptcy Court; and that this case is closed.

Dated: March 20, 2025  
Central Islip, New York

BRENNA B. MAHONEY  
CLERK OF COURT

BY: /s/ JAMES J. TORITTO  
DEPUTY CLERK



**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 18-71748-(AST)

HOWARD M. EHRENBERG IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

- against -

ARVIND WALIA; NIKNIM MANAGEMENT,  
INC.,

Defendant.

Adversary Proc. No. 20-08049-(AST)

**JUDGEMENT AGAINST ARVIND WALIA AND NIKNIM MANAGEMENT INC.**

The Court having called this adversary for the duly scheduled ruling conference on November 20, 2024, (the “Ruling Conference”) following the trial conducted on July 24, 2024, and the Court having considered the evidence submitted by the parties and issued its order related thereto, judgment is hereby entered against Arvind Walia and NIKNIM Management,

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Orion Healthcorp, Inc. (7246); Constellation Healthcare Technologies, Inc. (0135); NEMS Acquisition, LLC (7378); Northeast Medical Solutions, LLC (2703); NEMS West Virginia, LLC (unknown); Physicians Practice Plus Holdings, LLC (6100); Physicians Practice Plus, LLC (4122); Medical Billing Services, Inc. (2971); Rand Medical Billing, Inc. (7887); RMI Physician Services Corporation (7239); Western Skies Practice Management, Inc. (1904); Integrated Physician Solutions, Inc. (0543); NYNM Acquisition, LLC (unknown) Northstar FHA, LLC (unknown); Northstar First Health, LLC (unknown); Vachette Business Services, Ltd. (4672); Phoenix Health, LLC (0856); MDRX Medical Billing, LLC (5410); VEGA Medical Professionals, LLC (1055); Allegiance Consulting Associates, LLC (7291); Allegiance Billing & Consulting, LLC (7141); New York Network Management, LLC (7168). The corporate headquarters and the mailing address for the Debtors listed above is 1715 Route 35 North, Suite 303, Middletown, NJ 07748


Inc., jointly and individually, in favor of the Plaintiff, Howard M. Ehrenberg, In His Capacity As Liquidating Trustee Of Orion Healthcorp, Inc., as follows:

**IT IS HEREBY ORDERED AND ADJUDGED** that Plaintiff recover the following:

1. Judgment is hereby entered against Defendants, Arvind Walia, and NIKNIM Management, Inc., jointly and individually, and in favor of Plaintiff, Howard M Ehrenberg, the duly appointed Liquidating Trustee for Orion Healthcorp., Inc., in the amount of \$1,520,000 in principal plus costs of suit of \$350.00 and prejudgment interest, calculated from the date of the filing of the Complaint on March 13, 2020, to judgment, (1,831 days) calculated in accordance with New York State Law at 9 % simple interest in the amount of \$686,248.76, for a total judgment of \$2,206,598.76.
2. Post-judgment interest shall accrue and be payable by Defendants, Arvind Walia and NIKNIM Management, Inc., jointly and individually at the prevailing federal rate pursuant to 28 U.S.C. § 1961(a) from the date of entry of this Judgment to the date the amount is paid in full.

Dated: April 3, 2025  
Central Islip, New York



  
Alan S. Trust  
Chief United States Bankruptcy Judge

## Notice Recipients

District/Off: 0207-8  
Case: 8-20-08049-ast

User: admin  
Form ID: pdf000

Date Created: 4/4/2025  
Total: 6

### Recipients of Notice of Electronic Filing:

|     |                        |                                 |
|-----|------------------------|---------------------------------|
| aty | Eugene Ronald Scheiman | eugene.scheiman@scheimanlaw.com |
| aty | Paris Gyparakis        | pgyparakis@pbnlaw.com           |
| aty | Sanford P Rosen        | srosen@rosenpc.com              |

TOTAL: 3

### Recipients submitted to the BNC (Bankruptcy Noticing Center):

|          |                        |  |                                  |                |
|----------|------------------------|--|----------------------------------|----------------|
| ust      | United States Trustee  | Long Island Federal Courthouse           | 560 Federal Plaza – Room 560     | Central Islip, |
|          | NY 11722-4437 USA      |  |                                  |                |
| 10129404 | Arvind Walia           | C/O The Law Office of Eugene R. Scheiman | 570 Lexington Avenue, Suite 1600 | New            |
|          | York, New York 10022   |  |                                  |                |
| 10129405 | Niknim Management Inc. | C/O The Law Office of Eugene R. Scheiman | 570 Lexington Avenue, Suite      |                |
|          | 1600                   | New York, New York 10022                 |                                  |                |

TOTAL: 3

Official Form 417A (12/23)

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,

Debtors.

HOWARD M. EHRENBURG, IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**NOTICE OF APPEAL AND STATEMENT OF ELECTION**

**Part 1: Identify the appellant(s)**

1. Name(s) of appellant(s): Arvind Walia and Niknim Management Inc.
2. Position of appellant(s) in the adversary proceeding or bankruptcy case that is the subject of this appeal:

For appeals in an adversary proceeding.

☐ Plaintiff☒ Defendants☐ Other (describe) \_\_\_\_\_For appeals in a bankruptcy case and not  
in an adversary proceeding.☐ Debtor☐ Creditor☐ Trustee☐ Other (describe) \_\_\_\_\_

**Part 2: Identify the subject of this appeal**

1. Describe the judgment—or the appealable order or decree—from which the appeal is taken:
  - a. Judgment against Defendants Arvind Walia and Niknim Management Inc.  
*ORDERED AND ADJUDGED that Plaintiff recover the following: Judgment is hereby entered against Defendants, Arvind Walia, and NIKNIM Management, Inc., jointly and individually, and in favor of Plaintiff, Howard M Ehrenberg, the duly*

*appointed Liquidating Trustee for Orion Healthcorp., Inc., in the amount of \$1,520,000 in principal plus costs of suit of \$350.00 and prejudgment interest, calculated from the date of the filing of the Complaint on March 13, 2020, to judgment, (1,831 days) calculated in accordance with New York State Law at 9% simple interest in the amount of \$686,248.76, for a total judgment of \$2,206,598.76. Post-judgment interest shall accrue and be payable by Defendants, Arvind Walia and NIKNIM Management, Inc., jointly and individually at the prevailing federal rate pursuant to 28 U.S.C. § 1961(a) from the date of entry of this Judgment to the date the amount is paid in full [Doc. No. 157], a copy of which is annexed hereto.*

2. State the date on which the judgment—or the appealable order or decree—was entered:  
April 3, 2025

**Part 3: Identify the other parties to the appeal**

List the names of all parties to the judgment—or the appealable order or decree—from which the appeal is taken and the names, addresses, and telephone numbers of their attorneys (attach additional pages if necessary):

| Party   | Attorney  |
|---|---|
| <p>1. Plaintiff:</p> <p>HOWARD M. EHRENBERG, IN HIS<br/>CAPACITY AS LIQUIDATING<br/>TRUSTEE OF ORION<br/>HEALTHCORP, INC., ET AL.</p> | <p>Jeffery P. Nolan, Esq.<br/><b>PACHULSKI STANG ZIEHL &amp; JONES LLP</b><br/>780 Third Avenue, 34<sup>th</sup> Floor<br/>New York, NY 10017<br/>Phone: (310) 772.2313<br/>Email: jnolan@pszjlaw.com</p>   |
| <p>2. Defendants:</p> <p>ARVIND WALIA and NIKNIM<br/>MANAGEMENT INC.</p>  | <p>Sanford P. Rosen, Esq.<br/><b>ROSEN &amp; ASSOCIATES, P.C.</b><br/>PO Box 1274<br/>Shelter Island Heights, NY 11965<br/>Phone: (212) 223-1100<br/>Email: srosen@rosenpc.com</p> <p>Eugene R. Scheiman, Esq.<br/><b>LAW OFFICES OF EUGENE R. SCHEIMAN, PLLC</b><br/>570 Lexington Avenue<br/>New York, NY 10022<br/>Phone: (646) 280-9000<br/>Email: eugene.scheiman@sheimanlaw.com</p> |

**Part 4: Optional election to have appeal heard by District Court (applicable only in certain districts)**

If a Bankruptcy Appellate Panel is available in this judicial district, the Bankruptcy Appellate Panel will hear this appeal unless, pursuant to 28 U.S.C. § 158(c)(1), a party elects to have the appeal heard by the United States District Court. If an appellant filing this notice wishes to have the appeal heard by the United States District Court, check below. Do not check the box if the appellant wishes the Bankruptcy Appellate Panel to hear the appeal.

☐ Appellant(s) elect to have the appeal heard by the United States District Court rather than by the Bankruptcy Appellate Panel.

**5: Sign below**

**ROSEN & ASSOCIATES, P.C.**

By: /s/ Sanford P. Rosen  
Sanford P. Rosen

April 10, 2025

P.O. Box 1274  
Shelter Island Heights, NY 11965  
Telephone: (212) 223-1100

Fee waiver notice: If appellant is a child support creditor or its representative and appellant has filed the form specified in § 304(g) of the Bankruptcy Reform Act of 1994, no fee is required.

**[Note to inmate filers:** If you are an inmate filer in an institution and you seek the timing benefit of Fed. R. Bankr. P. 8002(c)(1), complete Director's Form 4170 (Declaration of Inmate Filing) and file that declaration along with the Notice of Appeal.]

**CERTIFICATE OF SERVICE**

I certify that on April 10, 2025, I caused a true and correct copy of the foregoing document to be served by the Court's CM/ECF notification system, which will send notice of electronic filing to all counsel of record.

/s/ Christine McCabe  
Christine McCabe

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 18-71748-(AST)

HOWARD M. EHRENBERG IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

- against -

ARVIND WALIA; NIKNIM MANAGEMENT,  
INC.,

Defendant.

Adversary Proc. No. 20-08049-(AST)

**JUDGEMENT AGAINST ARVIND WALIA AND NIKNIM MANAGEMENT INC.**

The Court having called this adversary for the duly scheduled ruling conference on November 20, 2024, (the “Ruling Conference”) following the trial conducted on July 24, 2024, and the Court having considered the evidence submitted by the parties and issued its order related thereto, judgment is hereby entered against Arvind Walia and NIKNIM Management,

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Orion Healthcorp, Inc. (7246); Constellation Healthcare Technologies, Inc. (0135); NEMS Acquisition, LLC (7378); Northeast Medical Solutions, LLC (2703); NEMS West Virginia, LLC (unknown); Physicians Practice Plus Holdings, LLC (6100); Physicians Practice Plus, LLC (4122); Medical Billing Services, Inc. (2971); Rand Medical Billing, Inc. (7887); RMI Physician Services Corporation (7239); Western Skies Practice Management, Inc. (1904); Integrated Physician Solutions, Inc. (0543); NYNM Acquisition, LLC (unknown) Northstar FHA, LLC (unknown); Northstar First Health, LLC (unknown); Vachette Business Services, Ltd. (4672); Phoenix Health, LLC (0856); MDRX Medical Billing, LLC (5410); VEGA Medical Professionals, LLC (1055); Allegiance Consulting Associates, LLC (7291); Allegiance Billing & Consulting, LLC (7141); New York Network Management, LLC (7168). The corporate headquarters and the mailing address for the Debtors listed above is 1715 Route 35 North, Suite 303, Middletown, NJ 07748


Inc., jointly and individually, in favor of the Plaintiff, Howard M. Ehrenberg, In His Capacity As Liquidating Trustee Of Orion Healthcorp, Inc., as follows:

**IT IS HEREBY ORDERED AND ADJUDGED** that Plaintiff recover the following:

1. Judgment is hereby entered against Defendants, Arvind Walia, and NIKNIM Management, Inc., jointly and individually, and in favor of Plaintiff, Howard M Ehrenberg, the duly appointed Liquidating Trustee for Orion Healthcorp., Inc., in the amount of \$1,520,000 in principal plus costs of suit of \$350.00 and prejudgment interest, calculated from the date of the filing of the Complaint on March 13, 2020, to judgment, (1,831 days) calculated in accordance with New York State Law at 9 % simple interest in the amount of \$686,248.76, for a total judgment of \$2,206,598.76.
2. Post-judgment interest shall accrue and be payable by Defendants, Arvind Walia and NIKNIM Management, Inc., jointly and individually at the prevailing federal rate pursuant to 28 U.S.C. § 1961(a) from the date of entry of this Judgment to the date the amount is paid in full.

Dated: April 3, 2025  
Central Islip, New York



  
Alan S. Trust  
Chief United States Bankruptcy Judge



## Notice Recipients

District/Off: 0207-8

User: admin

Date Created: 4/4/2025

Case: 8-20-08049-ast

Form ID: pdf000

Total: 6

**Recipients of Notice of Electronic Filing:**

|     |                        |                                 |
|-----|------------------------|---------------------------------|
| aty | Eugene Ronald Scheiman | eugene.scheiman@scheimanlaw.com |
| aty | Paris Gyparakis        | pgyparakis@pbnlaw.com           |
| aty | Sanford P Rosen        | srosen@rosenpc.com              |

TOTAL: 3

**Recipients submitted to the BNC (Bankruptcy Noticing Center):**

|          |                        |  |                                  |                |
|----------|------------------------|--|----------------------------------|----------------|
| ust      | United States Trustee  | Long Island Federal Courthouse           | 560 Federal Plaza – Room 560     | Central Islip, |
|          | NY 11722-4437 USA      |  |                                  |                |
| 10129404 | Arvind Walia           | C/O The Law Office of Eugene R. Scheiman | 570 Lexington Avenue, Suite 1600 | New            |
|          | York, New York 10022   |  |                                  |                |
| 10129405 | Niknim Management Inc. | C/O The Law Office of Eugene R. Scheiman | 570 Lexington Avenue, Suite      |                |
|          | 1600                   | New York, New York 10022                 |                                  |                |

TOTAL: 3

## Notice Recipients

|                      |                 |                         |
|----------------------|-----------------|-------------------------|
| District/Off: 0207-8 | User: admin     | Date Created: 4/17/2025 |
| Case: 8-20-08049-ast | Form ID: pdf000 | Total: 2                |

### Recipients of Notice of Electronic Filing:

|     |                 |                    |
|-----|-----------------|--------------------|
| aty | Jeffrey P Nolan | jnolan@pszjlaw.com |
|-----|-----------------|--------------------|

TOTAL: 1

### Recipients submitted to the BNC (Bankruptcy Noticing Center):

|     |                       |                                |                              |                |
|-----|-----------------------|--------------------------------|------------------------------|----------------|
| ust | United States Trustee | Long Island Federal Courthouse | 560 Federal Plaza – Room 560 | Central Islip, |
|     | NY 11722-4437         |                                |                              |                |

TOTAL: 1

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK**

**CIVIL COVER SHEET**

This form is REQUIRED for the use of the Clerk of Court for the purpose of initiating the civil docket sheet.

IN RE: Bankruptcy Case No. 18-71748 (AST) Adv. Pro. No. *(if applicable)* 20-08049 (AST)

**Bankruptcy Appeal**

**APPELLANTS**

ARVIND WALIA and NIKNIM  
MANAGEMENT INC.

ATTORNEYS (FIRM NAME, ADDRESS, TEL. NO.)

Sanford P. Rosen, Esq.  
**ROSEN & ASSOCIATES, P.C.**  
P.O. Box 1274  
Shelter Island Heights, NY 11965  
Phone: (212) 223-1100  
Email: srosen@rosenpc.com

Eugene R. Scheiman, Esq.  
**LAW OFFICES OF EUGENE R.  
SCHEIMAN, PLLC**  
570 Lexington Avenue  
New York, NY 10022  
Phone: (646) 280-9000  
Email: eugene.scheiman@sheimanlaw.com

**APPELLEES**

HOWARD M. EHRENBERG, IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF  
ORION HEALTHCORP, INC., ET AL.

ATTORNEYS (IF KNOWN)

Jeffery P. Nolan, Esq.  
**PACHULSKI STANG ZIEHL &  
JONES LLP**  
780 Third Avenue, 34<sup>th</sup> Floor  
New York, NY 10017  
Phone: (310) 772.2313  
Email: jnolan@pszjlaw.com

BASIS OF JURISDICTION: Federal Question

CAUSE OF ACTION - 28:1334 Bankruptcy Appeal *(Write brief statement of cause.)*

Appellants appeal from the Judgment of the United States Bankruptcy Court entered against Appellants Arvind Walia and Niknim Management Inc. [Doc. No. 157]

NATURE OF SUIT: 422 Bankruptcy Appeal (801)

RELATED CASE(S) IN DISTRICT COURT, IF ANY

DISTRICT JUDGE \_\_\_\_\_ DOCKET NUMBER \_\_\_\_\_

CIVIL CASES ARE DEEMED RELATED IF PENDING CASE INVOLVED:

1. PROPERTY ' INCLUDED IN AN EARLIER NUMBERED PENDING SUIT
2. SAME ISSUE OF FACT OR GROWS OUT OF THE SAME TRANSACTION
3. VALIDITY OR INFRINGEMENT OF THE SAME PATENT COPYRIGHT OR TRADEMARK

Date: 04/10/2025 \_\_\_\_\_

Signature of Attorney of Record: /s/ Sanford P. Rosen  
(or Appellant Pro Se)

**FOR COURT USE ONLY**

APPLYING IFP \_\_\_\_\_ JUDGE \_\_\_\_\_ MAG. JUDGE \_\_\_\_\_

## CIVIL COVER SHEET, Bankruptcy Appeal (cont'd)

Did the cause of action arise in Nassau or Suffolk County? **Yes**

If YES, please indicate which county: Suffolk

I am currently admitted in the Eastern District of New York and currently a member in good standing of the bar of this court.

YES **Yes**

NO

Are you currently the subject of any disciplinary action(s) in this or any other state or federal court?

YES (If yes, please explain)

NO **No**

---

Please provide your bar code and e-mail address below. Your bar code consists of the initials of your first and last name and the last four digits of your social security number, or any other four-digit number registered by the attorney with the Clerk of Court. This information must be provided pursuant to local rule 11.1(b) of the local civil rules,

Attorney Bar Code: **19-23079**

E-Mail Address srosen@rosenpc.com

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,

Debtors.

HOWARD M. EHRENBERG, IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL**

Arvind Walia and Niknim Management Inc., pursuant to the Notice of Appeal dated April 10, 2025, of the judgment of the United States Bankruptcy Court for the Eastern District of New York dated April 3, 2025 (the “Judgment”), set forth the following as their statement of issues to be presented on appeal:

1. Whether, by its order dated April 23, 2024, which underlies the Judgment, the Bankruptcy Court erred in granting summary judgment against Defendant-Appellant Niknim Management Inc., notwithstanding the existence of a genuine issue of material fact as to the reasonableness of value received by the debtors because of their exclusive use of the software acquired under the Objectech Membership Purchase Agreement.
2. Whether, by its order dated April 23, 2024, which underlies the Judgment, the Bankruptcy Court erred in denying the Defendants’-Appellants’ summary judgment motion by finding that the Plaintiff-Appellee had standing to assert the claims under section 544 of the Bankruptcy Code, notwithstanding the failure to properly plead standing.

*(Signature on following page.)*

Dated: April 16, 2025

Respectfully Submitted,

ROSEN & ASSOCIATES, P.C.

By: /s/ Sanford P. Rosen  
Sanford P. Rosen  
PO Box 1274  
Shelter Island Heights, NY 11965  
(212) 223-1100

*Counsel to Arvind Walia and  
Niknim Management Inc., Appellants*

*and*

LAW OFFICES OF EUGENE R. SCHEIMAN, PLLC  
570 Lexington Avenue, Suite 1600  
New York, NY 10022  
(646) 280-9000

*Co-Counsel to Arvind Walia and  
Niknim Management Inc., Appellants*

**CERTIFICATE OF SERVICE**

I certify that on April 16, 2025, I caused a true and correct copy of the foregoing document to be served by the Court's CM/ECF notification system, which will send notice of electronic filing to all counsel of record.

/s/ Sanford P. Rosen  
Sanford P. Rosen

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,

Debtors.

HOWARD M. EHRENBERG, IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**DESIGNATION OF RECORD ON APPEAL AND  
STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL**

Arvind Walia and Niknim Management Inc. (together, the “Appellants”) designate the following items to be included in the record on appeal, pursuant to the Notice of Appeal dated April 10, 2025, from the order and judgment of the United States Bankruptcy Court for the Eastern District of New York dated April 3, 2025, entering judgment against the Appellants, jointly and individually (the “Judgment”), and set forth the following as their designation of the record on appeal and statement of issues to be presented on appeal:

A. Designation of Record:

1. Amended Complaint and Exhibits [Docket 22]
2. Answer [Docket 23]
3. Defendants’ Motion for Partial Summary Judgment and Exhibits [Docket 51]
4. Plaintiff’s Motion for Summary Judgment [Docket 53]
5. Plaintiff’s Statement of Undisputed Facts [Docket 54]
6. Affidavit of Jeffrey P. and Exhibits [Docket 55]
7. Affidavit of Edith Wong in Support of Plaintiff’s Motion and Exhibits [Docket 56]
8. Affidavit of Frank Lazzara Support of Plaintiff’s Motion and Exhibits [Docket 57]
9. Statement-Request for Judicial Notice Nolan in Support of Plaintiff’s Motion and Exhibits [Docket 58]



10. Objection/Opposition to Defendants' Motion for Partial Summary Judgment [Docket 60]
11. Response-Plaintiff's Response to Defendants' Separate Statement of Facts [Docket 61]
12. Affidavit of Jeffrey P. Nolan in Opposition to Defendants' Motion and Exhibits [Docket 62]
13. Affidavit of Arvind Walia in Opposition to Plaintiff's Motion [Docket 64]
14. Brief in Opposition to Plaintiff's Motion [Docket 65]
15. Affirmation of Sanford P. Rosen in Opposition to Plaintiff's Motion [Docket 66]
16. Affidavit of Arvind Walia in Opposition to Plaintiff's Motion [Docket 67]
17. Memorandum of Law in Opposition to Plaintiff's Motion [Docket 68]
18. Affidavit of Sanford P. Rosen in Opposition to Plaintiff's Motion [Docket 69]
19. Reply of Defendants in Support of Motion [Docket 70]
20. Objection and Request to Strike the Affidavit of Arvind Walia in Support of Motion [Docket 71]
21. Reply Brief in Support of Plaintiff's Motion [Docket 72]
22. Affidavit of Jeffrey P. Nolan in Support of Plaintiff's Motion and Exhibits [Docket 73]
23. Defendants' Corrected Affidavit in Opposition to Plaintiff's Motion [Docket 84]
24. Affirmation of Sanford P. Rosen in Opposition to Plaintiff's Motion [Docket 85]
25. Transcript of Ruling Hearing of April 10, 2024
26. Order Granting and Denying in Part Plaintiff's Motion for Summary Judgment/Summary Adjudication and Denying Defendants Arvind Walia's and Niknim Management, Inc.'s Crossmotion for Summary Judgment; Ruling on Evidentiary Objections; and Establishing Facts as Admitted in the Case Pursuant to FRCP 56(g) [Docket 97]
27. Order Granting and Denying in Part Judgment against Defendants Arvind Walia and Niknim Management, Inc. [Docket 153]
28. Judgment against Defendants Arvind Walia and Niknim Management, Inc. [Docket 157]
29. Notice of Appeal to District Court [Docket 159]
30. Civil Cover Sheet [Docket 160]

B. Issues on Appeal:

1. Whether, by its order dated April 23, 2024, which underlies the Judgment, the Bankruptcy Court erred in granting summary judgment against Defendant-Appellant Niknim Management Inc., notwithstanding the existence of a genuine issue of material fact as to the reasonableness of value received by the debtors because of their exclusive use of the software acquired under the Objectech Membership Purchase Agreement.

2. Whether, by its order dated April 23, 2024, which underlies the Judgment, the Bankruptcy Court erred in denying Defendants' summary judgment motion by finding that the Plaintiff had standing to assert the claims under section 544 of the Bankruptcy Code, notwithstanding the Plaintiff's failure to properly plead his standing.

Dated: April 16, 2025

Respectfully Submitted,

ROSEN & ASSOCIATES, P.C.  
*Counsel to Arvind Walia and Niknim  
Management Inc.*

By: /s/ Sanford P. Rosen  
Sanford P. Rosen

PO Box 1274  
Shelter Island Heights, NY 11965  
(212) 223-1100

LAW OFFICES OF EUGENE R. SCHEIMAN, PLLC  
*Co-counsel to Arvind Walia and Niknim  
Management Inc.*  
570 Lexington Avenue, Suite 1600  
New York, NY 10022  
(646) 280-9000

### **CERTIFICATE OF SERVICE**

I certify that on April 16, 2025, I caused a true and correct copy of the foregoing document to be served by the Court's CM/ECF notification system, which will send notice of electronic filing to all counsel of record.

/s/ Sanford P. Rosen  
Sanford P. Rosen

Official Form 417A (12/23)

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 18-71748-ast

HOWARD M. EHRENBURG IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

- against -

ARVIND WALIA; NIKNIM MANAGEMENT,  
INC.,

Defendant.

Adversary Proc. No. 20-08049-ast

**NOTICE OF APPEAL AND STATEMENT OF ELECTION****Part 1: Identify the appellant(s)**

1. Name(s) of appellant(s):

Howard M. Ehrenberg, in his capacity as Liquidating Trustee of Orion Healthcorp, Inc.,

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Orion Healthcorp, Inc. (7246); Constellation Healthcare Technologies, Inc. (0135); NEMS Acquisition, LLC (7378); Northeast Medical Solutions, LLC (2703); NEMS West Virginia, LLC (unknown); Physicians Practice Plus Holdings, LLC (6100); Physicians Practice Plus, LLC (4122); Medical Billing Services, Inc. (2971); Rand Medical Billing, Inc. (7887); RMI Physician Services Corporation (7239); Western Skies Practice Management, Inc. (1904); Integrated Physician Solutions, Inc. (0543); NYNM Acquisition, LLC (unknown) Northstar FHA, LLC (unknown); Northstar First Health, LLC (unknown); Vachette Business Services, Ltd. (4672); Phoenix Health, LLC (0856); MDRX Medical Billing, LLC (5410); VEGA Medical Professionals, LLC (1055); Allegiance Consulting Associates, LLC (7291); Allegiance Billing & Consulting, LLC (7141); New York Network Management, LLC (7168). The corporate headquarters and the mailing address for the Debtors listed above is 1715 Route 35 North, Suite 303, Middletown, NJ 07748

Official Form 417A (12/23)

2. Position of appellant(s) in the adversary proceeding or bankruptcy case that is the subject of this appeal:

For appeals in an adversary proceeding.

☐ Plaintiff

☐ Defendant

☒ Other (describe) Cross-Appellant

For appeals in a bankruptcy case and not in an adversary proceeding.

☐ Debtor

☐ Creditor

☐ Trustee

☐ Other (describe) \_\_\_\_\_

## **Part 2: Identify the subject of this appeal**

- Describe the judgment—or the appealable order or decree—from which the appeal is taken:  
Order Granting and Denying in Part Judgement Against Arvind Walia and Niknim Management, Inc., Docket No. 153; and Judgement Against Arvind Walia and Niknim Management, Inc., Docket No 157
- State the date on which the judgment—or the appealable order or decree—was entered:  
December 6, 2024; April 3, 2025

## **Part 3: Identify the other parties to the appeal**

List the names of all parties to the judgment—or the appealable order or decree—from which the appeal is taken and the names, addresses, and telephone numbers of their attorneys (attach additional pages if necessary):

- Party: Arvind Walia Attorney: Sanford P. Rosen  
Rosen & Associates  
747 Third Avenue  
New York, NY 10017-2803
- Party: Niknim Management, Inc. Attorney: Sanford P. Rosen  
Rosen & Associates  
747 Third Avenue  
New York, NY 10017-2803

**Part 4: Optional election to have appeal heard by District Court (applicable only in certain districts)**

If a Bankruptcy Appellate Panel is available in this judicial district, the Bankruptcy Appellate Panel will hear this appeal unless, pursuant to 28 U.S.C. § 158(c)(1), a party elects to have the appeal heard by the United States District Court. If an appellant filing this notice wishes to have the appeal heard by the United States District Court, check below. Do not check the box if the appellant wishes the Bankruptcy Appellate Panel to hear the appeal.

☒ Appellant(s) elect to have the appeal heard by the United States District Court rather than by the Bankruptcy Appellate Panel.

**Part 5: Sign below**

/s/ Jeffrey P. Nolan

Date: April 21, 2025

Signature of attorney for appellant(s) (or appellant(s) if not represented by an attorney)

Name, address, and telephone number of attorney (or appellant(s) if not represented by an attorney):

Ilan D. Scharf; Jeffrey P. Nolan

Pachulski Pachulski Stang Ziehl & Jones

10100 Santa Monica Blvd, 13th Floor

Los Angeles, CA 90067

(310) 277-6910

Fee waiver notice: If appellant is a child support creditor or its representative and appellant has filed the form specified in § 304(g) of the Bankruptcy Reform Act of 1994, no fee is required.

**[Note to inmate filers:** If you are an inmate filer in an institution and you seek the timing benefit of Fed. R. Bankr. P. 8002(c)(1), complete Director's Form 4170 (Declaration of Inmate Filing) and file that declaration along with the Notice of Appeal.]

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,

Debtors.

HOWARD M. EHRENBERG, IN HIS  
CAPACITY AS LIQUIDATING TRUSTEE OF  
ORION HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT  
INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**ORDER GRANTING AND DENYING IN PART JUDGMENT AGAINST  
DEFENDANTS ARVIND WALIA AND NIKNIM MANAGEMENT INC.**

The Court, having held trial in the above-referenced matter on July 24, 2024, and having considered the evidence, the Court's April 10, 2024 ruling on *Motion for Summary Judgment, or in the Alternative Summary Adjudication as Against Defendants Arvind Walia; Niknim Management Inc.*, prior pleadings and the record in this bankruptcy case as a whole; and having set this matter for a ruling conference on November 20, 2024 (the "Ruling Conference"); and sufficient cause appearing; and for the reasons set forth on the record of the Ruling Conference including certain legal and factual findings of the Court,

**IT IS HEREBY ORDERED ADJUDGED AND DECREED that:**

1. Plaintiff's First Cause of Action to Avoid an Intentionally Fraudulent Transfer under 11 U.S.C. §§544 and 548(a)(1)(A) and N.Y. Debtor and Creditor Law §276, and Second Cause of Action to Avoid a Constructively Fraudulent Transfer under 11 U.S.C. §544 and N.Y. Debtor and Creditor Law §§272-275, and §273-a, to avoid and recover the

transfer in the amount of \$2,500,000 (the “First Transfer”), made to the Defendants Arvind Walia and NIKNIM Management, Inc., is denied as to either causes of action.

2. Plaintiff’s First Cause of Action to Avoid an Intentionally Fraudulent Transfer under 11 U.S.C. §§544 and 548(a)(1)(A) and N.Y. Debtor and Creditor Law §276, Second Cause of Action to Avoid a Constructively Fraudulent Transfer under 11 U.S.C. §544 and N.Y. Debtor and Creditor Law §§272-275, and §273-a, to avoid and recover the transfer in the amount of \$1,520,000 (the “Second Transfer”) and Fourth Cause of Action For Recovery of Property Pursuant to 11 U.S.C. §544 and N.Y. Debtor and Creditor Law is granted as to each causes of action. Defendants NIKNIM Management, Inc., and Arvind Walia, individually, are joint and severally liable for \$1,520,000.
3. Plaintiff’s Fifth Cause of Action to Object to the Claim No. 10067, filed in the amount of \$61,590, as filed by Arvind Walia, is granted and the claim disallowed pursuant to Bankruptcy Code section 502(d).
4. Plaintiff is awarded plus pre-judgment interest in accordance with the applicable interest rate as to the Second Transfer as against Defendants Arvind Walia and NIKNIM Management Inc., jointly and individually.
5. The Court retains jurisdiction over remaining matters related thereto including costs and issuance of judgment.

Dated: December 6, 2024  
Central Islip, New York



Alan S. Trust  
Chief United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 18-71748-(AST)

HOWARD M. EHRENBERG IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

- against -

ARVIND WALIA; NIKNIM MANAGEMENT,  
INC.,

Defendant.

Adversary Proc. No. 20-08049-(AST)

**JUDGEMENT AGAINST ARVIND WALIA AND NIKNIM MANAGEMENT INC.**

The Court having called this adversary for the duly scheduled ruling conference on November 20, 2024, (the “Ruling Conference”) following the trial conducted on July 24, 2024, and the Court having considered the evidence submitted by the parties and issued its order related thereto, judgment is hereby entered against Arvind Walia and NIKNIM Management,

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Orion Healthcorp, Inc. (7246); Constellation Healthcare Technologies, Inc. (0135); NEMS Acquisition, LLC (7378); Northeast Medical Solutions, LLC (2703); NEMS West Virginia, LLC (unknown); Physicians Practice Plus Holdings, LLC (6100); Physicians Practice Plus, LLC (4122); Medical Billing Services, Inc. (2971); Rand Medical Billing, Inc. (7887); RMI Physician Services Corporation (7239); Western Skies Practice Management, Inc. (1904); Integrated Physician Solutions, Inc. (0543); NYNM Acquisition, LLC (unknown) Northstar FHA, LLC (unknown); Northstar First Health, LLC (unknown); Vachette Business Services, Ltd. (4672); Phoenix Health, LLC (0856); MDRX Medical Billing, LLC (5410); VEGA Medical Professionals, LLC (1055); Allegiance Consulting Associates, LLC (7291); Allegiance Billing & Consulting, LLC (7141); New York Network Management, LLC (7168). The corporate headquarters and the mailing address for the Debtors listed above is 1715 Route 35 North, Suite 303, Middletown, NJ 07748




Inc., jointly and individually, in favor of the Plaintiff, Howard M. Ehrenberg, In His Capacity As Liquidating Trustee Of Orion Healthcorp, Inc., as follows:

**IT IS HEREBY ORDERED AND ADJUDGED** that Plaintiff recover the following:

1. Judgment is hereby entered against Defendants, Arvind Walia, and NIKNIM Management, Inc., jointly and individually, and in favor of Plaintiff, Howard M Ehrenberg, the duly appointed Liquidating Trustee for Orion Healthcorp., Inc., in the amount of \$1,520,000 in principal plus costs of suit of \$350.00 and prejudgment interest, calculated from the date of the filing of the Complaint on March 13, 2020, to judgment, (1,831 days) calculated in accordance with New York State Law at 9 % simple interest in the amount of \$686,248.76, for a total judgment of \$2,206,598.76.
2. Post-judgment interest shall accrue and be payable by Defendants, Arvind Walia and NIKNIM Management, Inc., jointly and individually at the prevailing federal rate pursuant to 28 U.S.C. § 1961(a) from the date of entry of this Judgment to the date the amount is paid in full.

Dated: April 3, 2025  
Central Islip, New York



  
Alan S. Trust  
Chief United States Bankruptcy Judge

## Notice Recipients

District/Off: 0207-8  
Case: 8-20-08049-ast

User: admin  
Form ID: pdf000

Date Created: 4/4/2025  
Total: 6

### Recipients of Notice of Electronic Filing:

|     |                        |                                 |
|-----|------------------------|---------------------------------|
| aty | Eugene Ronald Scheiman | eugene.scheiman@scheimanlaw.com |
| aty | Paris Gyparakis        | pgyparakis@pbnlaw.com           |
| aty | Sanford P Rosen        | srosen@rosenpc.com              |

TOTAL: 3

### Recipients submitted to the BNC (Bankruptcy Noticing Center):

|          |                        |  |                                  |                |
|----------|------------------------|--|----------------------------------|----------------|
| ust      | United States Trustee  | Long Island Federal Courthouse           | 560 Federal Plaza – Room 560     | Central Islip, |
|          | NY 11722-4437 USA      |  |                                  |                |
| 10129404 | Arvind Walia           | C/O The Law Office of Eugene R. Scheiman | 570 Lexington Avenue, Suite 1600 | New            |
|          | York, New York 10022   |  |                                  |                |
| 10129405 | Niknim Management Inc. | C/O The Law Office of Eugene R. Scheiman | 570 Lexington Avenue, Suite      |                |
|          | 1600                   | New York, New York 10022                 |                                  |                |

TOTAL: 3

pRevised 02.13.2025; Effective 02.17.2025

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

Howard M. Ehrenberg, in his capacity as Liquidating Trustee of  
Orion Healthcorp, Inc, Appellee; Cross-Appellant.

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Pachulski Stang Ziehl & Jones LLP (310) 277-6910  
780 Third Avenue, 34<sup>th</sup> Fl.  
New York, NY 10017

**DEFENDANTS**

Arvind Walia and Niknim Management, Inc., Appellant; Cross-Appellee.

County of Residence of First Listed Defendant New York  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Rosen & Associates, P.C. (212) 223-1100  
P.O. Box 1274  
Shelter Island Heights, NY 11965

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff ☒ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                                   |
|---|----------------------------|----------------------------|---|----------------------------|---------------------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input checked="" type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5            |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6            |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

| CONTRACT  | TORTS  | FORFEITURE/PENALTY   | BANKRUPTCY  | OTHER STATUTES   |   |
|---|--|--|---|--|---|
| <input type="checkbox"/> 110 Insurance<br><input type="checkbox"/> 120 Marine<br><input type="checkbox"/> 130 Miller Act<br><input type="checkbox"/> 140 Negotiable Instrument<br><input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment<br><input type="checkbox"/> 151 Medicare Act<br><input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)<br><input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits<br><input type="checkbox"/> 160 Stockholders' Suits<br><input type="checkbox"/> 190 Other Contract<br><input type="checkbox"/> 195 Contract Product Liability<br><input type="checkbox"/> 196 Franchise | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 310 Airplane<br><input type="checkbox"/> 315 Airplane Product Liability<br><input type="checkbox"/> 320 Assault, Libel & Slander<br><input type="checkbox"/> 330 Federal Employers' Liability<br><input type="checkbox"/> 340 Marine<br><input type="checkbox"/> 345 Marine Product Liability<br><input type="checkbox"/> 350 Motor Vehicle<br><input type="checkbox"/> 355 Motor Vehicle Product Liability<br><input type="checkbox"/> 360 Other Personal Injury<br><input type="checkbox"/> 362 Personal Injury - Medical Malpractice | <input type="checkbox"/> 365 Personal Injury - Product Liability<br><input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability<br><input type="checkbox"/> 368 Asbestos Personal Injury Product Liability<br><b>PERSONAL PROPERTY</b><br><input type="checkbox"/> 370 Other Fraud<br><input type="checkbox"/> 371 Truth in Lending<br><input type="checkbox"/> 380 Other Personal Property Damage<br><input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881<br><input type="checkbox"/> 690 Other<br><b>LABOR</b><br><input type="checkbox"/> 710 Fair Labor Standards Act<br><input type="checkbox"/> 720 Labor/Management Relations<br><input type="checkbox"/> 740 Railway Labor Act<br><input type="checkbox"/> 751 Family and Medical Leave Act<br><input type="checkbox"/> 790 Other Labor Litigation<br><input type="checkbox"/> 791 Employee Retirement Income Security Act<br><b>IMMIGRATION</b><br><input type="checkbox"/> 462 Naturalization Application<br><input type="checkbox"/> 465 Other Immigration Actions | <input checked="" type="checkbox"/> 422 Appeal 28 USC 158<br><input type="checkbox"/> 423 Withdrawal 28 USC 157<br><b>INTELLECTUAL PROPERTY RIGHTS</b><br><input type="checkbox"/> 820 Copyrights<br><input type="checkbox"/> 830 Patent<br><input type="checkbox"/> 835 Patent - Abbreviated New Drug Application<br><input type="checkbox"/> 840 Trademark<br><input type="checkbox"/> 880 Defend Trade Secrets Act of 2016<br><b>SOCIAL SECURITY</b><br><input type="checkbox"/> 861 HIA (1395ff)<br><input type="checkbox"/> 862 Black Lung (923)<br><input type="checkbox"/> 863 DIWC/DIWW (405(g))<br><input type="checkbox"/> 864 SSID Title XVI<br><input type="checkbox"/> 865 RSI (405(g))<br><b>FEDERAL TAX SUITS</b><br><input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)<br><input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | <input type="checkbox"/> 375 False Claims Act<br><input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))<br><input type="checkbox"/> 400 State Reapportionment<br><input type="checkbox"/> 410 Antitrust<br><input type="checkbox"/> 430 Banks and Banking<br><input type="checkbox"/> 450 Commerce<br><input type="checkbox"/> 460 Deportation<br><input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations<br><input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692)<br><input type="checkbox"/> 485 Telephone Consumer Protection Act<br><input type="checkbox"/> 490 Cable/Sat TV<br><input type="checkbox"/> 850 Securities/Commodities/Exchange<br><input type="checkbox"/> 890 Other Statutory Actions<br><input type="checkbox"/> 891 Agricultural Acts<br><input type="checkbox"/> 893 Environmental Matters<br><input type="checkbox"/> 895 Freedom of Information Act<br><input type="checkbox"/> 896 Arbitration<br><input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision<br><input type="checkbox"/> 950 Constitutionality of State Statutes |
| <b>REAL PROPERTY</b><br><input type="checkbox"/> 210 Land Condemnation<br><input type="checkbox"/> 220 Foreclosure<br><input type="checkbox"/> 230 Rent Lease & Ejectment<br><input type="checkbox"/> 240 Torts to Land<br><input type="checkbox"/> 245 Tort Product Liability<br><input type="checkbox"/> 290 All Other Real Property  | <b>CIVIL RIGHTS</b><br><input type="checkbox"/> 440 Other Civil Rights<br><input type="checkbox"/> 441 Voting<br><input type="checkbox"/> 442 Employment<br><input type="checkbox"/> 443 Housing/Accommodations<br><input type="checkbox"/> 445 Amer. w/Disabilities - Employment<br><input type="checkbox"/> 446 Amer. w/Disabilities - Other<br><input type="checkbox"/> 448 Education   | <b>PRISONER PETITIONS</b><br><b>Habeas Corpus:</b><br><input type="checkbox"/> 463 Alien Detainee<br><input type="checkbox"/> 510 Motions to Vacate Sentence<br><input type="checkbox"/> 530 General<br><input type="checkbox"/> 535 Death Penalty<br><b>Other:</b><br><input type="checkbox"/> 540 Mandamus & Other<br><input type="checkbox"/> 550 Civil Rights<br><input type="checkbox"/> 555 Prison Condition<br><input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement      |   |  |   |

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

28:1334 Bankruptcy Appeal; 422 Bankruptcy Appeal (801)

Brief description of cause:

Order Granting and Denying in Part Judgement Against Arvind Walia and Niknim Management, Inc., Docket No. 153; and Judgement Against Arvind Walia and Niknim Management, Inc., Docket No 157

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. **DEMAND \$** CHECK YES only if demanded in complaint:  
**JURY DEMAND:** ☐ Yes ☒ No

**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE  
April 21, 2025

SIGNATURE OF ATTORNEY OF RECORD  
/s/ Jeffrey P. Nolan

---

**FOR OFFICE USE ONLY**

RECEIPT # \_\_\_\_\_ AMOUNT \_\_\_\_\_ APPLYING IFP \_\_\_\_\_ JUDGE \_\_\_\_\_ MAG. JUDGE \_\_\_\_\_

**CERTIFICATION OF ARBITRATION ELIGIBILITY**

Local Arbitration Rule 83.7 provides that with certain exceptions, actions seeking money damages only in an amount not in excess of \$150,000, exclusive of interest and costs, are eligible for compulsory arbitration. The amount of damages is presumed to be below the threshold amount unless a certification to the contrary is filed.

Case is Eligible for Arbitration ☐

Plaintiff/Appellee; Cross-

I, Jeffrey P. Nolan, counsel for Appellants, do hereby certify that the above captioned civil action is ineligible for compulsory arbitration for the following reason(s):

- ☒ monetary damages sought are in excess of \$150 000, exclusive of interest and costs
- ☐ the complaint seeks injunctive relief
- ☐ the matter is otherwise ineligible for the following reason:

**DISCLOSURE STATEMENT - FEDERAL RULES CIVIL PROCEDURE 7.1**

Identify any parent corporation and any publicly held corporation that owns 10% or more of its stocks:

**RELATED CASE STATEMENT (Section VIII on the Front of this Form)**

Please list all cases that are arguably related pursuant to Division of Business Rule 3 in Section VIII on the front of this form. Rule 3(a) provides that "A civil case is "related" to another civil case for purposes of this guideline when, because of the similarity of facts and legal issues or because the cases arise from the same transactions or events, a substantial saving of judicial resources is likely to result from assigning both cases to the same judge and magistrate judge." Rule 3(a) provides that "A civil case shall not be deemed "related" to another civil case merely because the civil case involves identical legal issues, or the same parties." Rule 3 further provides that "Presumptively, and subject to the power of a judge to determine otherwise pursuant to paragraph (b), civil cases shall not be deemed to be "related" unless both cases are still pending before the court."

**NEW YORK EASTERN DISTRICT DIVISION OF BUSINESS RULE 1(d)(3)**

If you answer "Yes" to any of the questions below, this case will be designated as a Central Islip case and you must select Office Code 2.

1. Is the civil action being removed from a state court that is located in Nassau or Suffolk County? ☐ Yes ☒ No
2. Is the action—not involving real property—being brought against United States, its officers or its employees AND the majority of the plaintiffs reside in Nassau or Suffolk County? ☐ Yes ☒ No
3. If you answered "no" to all parts of Questions 1 and 2:
  - a. Did a substantial part of the events or omissions giving rise to claim or claims occur in Nassau or Suffolk County? ☒ Yes ☐ No
  - b. Do the majority of defendants reside in Nassau or Suffolk County? ☒ Yes ☐ No
  - c. Is a substantial amount of any property at issue located in Nassau or Suffolk County? ☐ Yes ☒ No
4. If this is a Fair Debt Collection Practice Act case, was the offending communication received in either Nassau or Suffolk County? ☐ Yes ☒ No

(Note, a natural person is considered to reside in the county in which that person is domiciled; an entity is considered a resident of the county that is either its principal place of business or headquarters, of if there is no such county in the Eastern District, the county within the District with which it has the most significant contacts).

**BAR ADMISSION**

I am currently admitted in the Eastern District of New York and currently a member in good standing of the bar of this court.

☒ Yes ☐ No

Are you currently the subject of any disciplinary action (s) in this or any other state or federal court?

☐ Yes (If yes, please explain) ☒ No

I certify the accuracy of all information provided above.

Signature: /s/ Jeffrey P. Nolan

Jeffrey P. Nolan

## Notice Recipients

District/Off: 0207-8

User: admin

Date Created: 4/22/2025

Case: 8-20-08049-ast

Form ID: pdf000

Total: 3

**Recipients of Notice of Electronic Filing:**

|     |                 |                    |
|-----|-----------------|--------------------|
| aty | Jeffrey P Nolan | jnolan@pszjlaw.com |
| aty | Sanford P Rosen | srosen@rosenpc.com |

TOTAL: 2

**Recipients submitted to the BNC (Bankruptcy Noticing Center):**

|     |                       |                                |                              |                |
|-----|-----------------------|--------------------------------|------------------------------|----------------|
| ust | United States Trustee | Long Island Federal Courthouse | 560 Federal Plaza – Room 560 | Central Islip, |
|     | NY 11722-4437 USA     |                                |                              |                |

TOTAL: 1

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re

ORION HEALTHCORP, INC., ET AL.,

Debtor.

Chapter 11

Case No. 18-71748 (AST)

HOWARD M. EHRENBERG, IN HIS  
CAPACITY AS LIQUIDATING TUSTEE OF  
ORION HEALTHCORP, INC., ET AL.,

Plaintiff-Appellee,

v.

ARVIND WALIA; NIKNIM  
MANAGEMENT, INC.,

Defendants-Appellants.

Adv. Proc. No. 20-08049(AST)

Civil Case No. 2:25-cv-02032-RPK (E.D.N.Y)

**APPELLEE’S SUPPLEMENTAL DESIGNATION OF RECORD OF  
ADDITIONAL ITEMS TO BE INCLUDED IN RECORD RE: NOTICE OF APPEAL**

Plaintiff, Howard M. Ehrenberg, in his capacity as Liquidating Trustee of Orion Healthcorp., Inc., (the “**Appellee**”) hereby submits *Appellee’s Supplemental Designation Of The Record Of Additional Items To Be Included In The Record Re: Notice Of Appeal of Order Granting and Denying In Part Against Arvind Walia and Niknim Management, Inc. Judgment Against Arvind Walia and Niknim Management, Inc.* (the “**Supplemental Designation**”), to the appeal filed by Defendants, Arvind Walia and Niknim Management, Inc. (the “**Appellant**”) as follows:

**APPELLEE’S SUPPLEMENTAL DESIGNATIONS OF THE RECORD**

1. Stipulation and Order Re Filing of First Amended Complaint; and Entering of Scheduling Order [Docket No. 20].

2. Stipulation Requesting Amendment to Case Management and Discovery Plan (signed by Judge) [Docket No. 27].
3. Letter of Adjournment [Docket No. 33].
4. Stipulation to Attend Mediation and Toll Remaining Deadlines [Docket No. 34]
5. Letter to Judge Trust re Mediation [Docket No. 37].
6. Declaration of Jeffrey P. Nolan with Regard to Status and Completion of Remaining Expert Discovery [Docket No. 38].
7. Declaration of Sanford P. Rosen with Respect to the Status of the Litigation and the Filing of Plaintiff's Proposed Order to Complete Remaining Expert Discovery and in Response to the Declaration of Jeffrey P. Nolan Submitted in Support of the Order [Docket No. 40].
8. Letter to Judge Trust re note settled after mediation [Docket No. 41].
9. Order to Complete Expert Discovery [Docket No. 42].
10. Letter to Judge Trust Requesting Pre-Motion Conference [Docket No. 45].
11. Stipulation for Scheduling Order re Briefing Schedule for Summary Judgment Motions and Order (signed by Judge) [Docket No. 49].
12. Letter to Judge Trust re Summary Judgment briefing complete [Docket No. 79].
13. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 80].
14. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 81].
15. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 82].
16. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 83].
17. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 87].
18. Letter to Judge Trust stating Defendants ready to proceed with hearing on Motion for Summary Judgment [Docket No. 88].



19. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 89].
20. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 90].
21. Letter to Judge Trust re adjournment of Pretrial Conference [Docket No. 91].
22. Adversary Pre-Trial Scheduling Order [Docket No. 92].
23. Request For Judicial Notice [Docket No. 136].
24. Joint Pre-Trial Memorandum [Docket No. 137].

Dated: April 30, 2025

PACHULSKI STANG ZIEHL & JONES LLP

By /s/Jeffrey P. Nolan

Ilan D. Scharf, Esq.

Jeffrey P. Nolan, Esq. (*admitted pro hac vice*)

780 Third Avenue, 34th Floor

New York, New York 10017

Telephone: (212) 561-7700

Facsimile: (212) 561-7777

*Counsel for Howard M. Ehrenberg in his  
capacity as the Liquidating Trustee of Orion  
Healthcorp, Inc., et al.*

**CERTIFICATE OF SERVICE**

STATE OF NEW YORK     )  
  )  
COUNTY OF NEW YORK    )

I, Rolanda Mori, am over the age of eighteen years, am employed by Pachulski Stang Ziehl & Jones LLP. I am not a party to the within action; my business address is 10100 Santa Monica Blvd., 13th Floor, Los Angeles, CA 90067-4003.

On April 30, 2025, in addition to service via the Court's ECF system, I caused a true and correct copy of the following document to be served via electronic mail upon parties set forth on the service list annexed hereto as Exhibit A.

- *Appellee's Supplemental Designation Of Record Of Additional Items To Be Included In Record Re: Notice Of Appeal*

I declare under penalty of perjury, under the laws of the State of New York and the United States of America that the foregoing is true and correct.

/s/ Rolanda Mori

Rolanda Mori

**EXHIBIT A****SERVICE BY E-MAIL**

| <b>NAME</b>  | <b>NOTICE NAME</b>  | <b>EMAIL</b>   |
|--|---|--|
| Sanford P. Rosen, Esq.<br>Paris Gyparakis, Esq.<br><b>ROSEN &amp;<br/>ASSOCIATES, P.C.</b><br>747 Third Avenue<br>New York, NY 10017-2803                | <i>Defendants Arvind<br/>Walia and Niknim<br/>Management Inc.</i> | <a href="mailto:srosen@rosenpc.com">srosen@rosenpc.com</a><br><a href="mailto:pgyparakis@rosenpc.com">pgyparakis@rosenpc.com</a> |
| Eugene Ronald<br>Scheiman, Esq.<br><b>The Law Office of<br/>Eugene R. Scheiman</b><br>570 Lexington Avenue<br>Suite 1600<br>New York, NY 10022<br>Email: | <i>Defendants Arvind<br/>Walia and Niknim<br/>Management Inc.</i> | <a href="mailto:eugene.scheiman@scheimanlaw.com">eugene.scheiman@scheimanlaw.com</a>   |

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re

ORION HEALTHCORP, INC., ET AL.,

Debtor.

Chapter 11

Case No. 18-71748 (AST)

HOWARD M. EHRENBURG, IN HIS  
CAPACITY AS LIQUIDATING TRUSTEE  
OF ORION HEALTHCORP, INC., ET AL.,

Plaintiff-Appellee- Cross Appellant,

v.

ARVIND WALIA; NIKNIM  
MANAGEMENT, INC.,

Defendant-Appellants-Cross-Appellees.

Adv. Proc. No. 20-08049 (AST)

Civil Case No. 25-cv-02032 (RPK)

**CROSS-APPELLANT'S DESIGNATION OF RECORD OF ITEMS TO BE INCLUDED  
IN RECORD RE: CROSS-APPEAL; STATEMENT OF ISSUES ON CROSS-APPEAL**

Appellee, Howard M. Ehrenberg, in his capacity as Liquidating Trustee of Orion Healthcorp., Inc., (the "Cross-Appellant") hereby submits *Cross-Appellant's Designation Of The Record Of Items To Be Included In The Record Re: Notice Of Cross-Appeal* of Judgment and Order Granting and Denying In Part Judgment Against Arvind Walia and Niknim Management, Inc. (the "**Designation**"), and *Statement of Issues on Cross-Appeal* as follows:

**CROSS-APPELLANT'S DESIGNATION OF THE RECORD**

1. Amended Complaint [Docket No. 22].
2. Answer [Docket No. 23].
3. Motion For Summary Judgment or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 53].

4. Statement of Undisputed Facts / Joint Statement of Uncontroverted Facts in Support of Plaintiff's Motion for Summary Judgment or, in the Alternative, Summary Adjudication; Plaintiff's Additional Statement of Facts Filed by Jeffrey P Nolan on behalf of Howard M Ehrenberg [Docket No. 54].

5. Affidavit of Jeffrey P. Nolan in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 55].

6. Affidavit in Support / *Affidavit of Edith Wong in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc.* [Docket No. 56].

7. Affidavit in Support / Affidavit of Frank A. Lazzara in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication. [Docket No. 57].

8. Statement / Request for Judicial Notice in Support of Plaintiff's Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 58].

9. Affidavit of Arvind Walia in Opposition to Plaintiff's Motion for Summary Judgment [Docket No. 64].

10. Brief of Defendants in Opposition to Motion for Summary Judgment [Docket No. 65].

11. Affirmation of Sanford P. Rosen in Opposition to Motion for Summary Judgment [Docket No. 66].

12. Opposition of Arvind Walia to Plaintiff's Motion for Summary Judgment [Docket No. 67].

13. Memorandum of Law in Opposition to Plaintiff's Motion for Summary Judgment [Docket No. 68].

14. Objection and Request to Strike the Affidavit of Arvind Walia Submitted in Opposition to Plaintiff's Motion for Summary Judgment, or in the Alternative, Summary Adjudication [Docket No. 71].

15. Reply Brief in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 72].

16. Affidavit in Support / Affidavit of Jeffrey P. Nolan in Support of Plaintiffs Motion for Summary Judgment, or in the Alternative, Summary Adjudication [Docket No. 73].

17. Partial Judgment Against Niknim Management, Inc. [Docket No. 117].

18. Trial Brief of Plaintiff, Howard M. Ehrenberg in his capacity as Liquidating Trustee of Orion Healthcorp, Inc. [Docket No. 131].

19. Trial Affidavit of Craig Jacobson, Expert [Docket No. 132].

20. Trial Affidavit of Plaintiff's Expert, Max Mitchell [Docket No. 133].

21. Trial Affidavit of Frank Lazzara [Docket No. 134].

22. Joint Pre-trial Memorandum and Pre-Trial Submissions [Docket No. 137].

23. Plaintiff's Conclusions of Law [Docket No. 138].

24. Letter to the Court Pursuant to Order entered on July 25, 2024. Filed by Sanford P Rosen [Docket No. 145].

25. Letter to Honorable Alan S. Trust Pursuant to Trial Order Entered on July 24, 2024 Filed by Jeffrey P Nolan [Docket No. 147].

26. Notice of Errata and Lodging of Corrected Exhibit A to Trial Brief of Plaintiff (Lodging April 10, 2024 Transcript of Ruling) [Docket No. 148].

27. Order Granting and Denying in Part Judgment against Defendants Arvind Walia and Niknim Management Inc. [Docket No. 153].
28. November 20, 2024 Ruling Conference Transcript [Docket No. 154].
29. Judgment by U.S. District Court, Eastern District of New York [Docket No. 156.]
30. Judgment Against Arvind Walia and Niknim Management, Inc. [Docket No. 157].
31. Notice of Appeal [Docket No. 159].
32. Notice of Cross-Appeal [Docket No. 168].
33. Transcript of July 24, 2024, Trial.

### **STATEMENT OF ISSUES ON CROSS-APPEAL**

1. Where The Defense To The First Transfer Of Receipt Of An Intentional Or Constructively Fraudulent Transfer Was Premised On A Contract Which Included The Defendants' Admission The Contract Purposely Misstated The Purchase Price And Diverted Millions Of Dollars To Insiders, While At The Same Time Not Paying Creditors, Did The Bankruptcy Court Error In Ruling That The Trustee Failed To Carry His Burden To Establish The Intent To Hinder, Delay, Or Defraud Either Present Or Future Creditors.
2. Did The Bankruptcy Court Misapply NY Debt & Cred Law 273 In Holding The First Transfer Was Made In Good Faith Where Two Insiders Paid An Alleged Antecedent Debt, At the Same Time Unsecured Creditors Were Not Being Paid, Were Forced To Sue And Which Debts Remained Unpaid At The Time Of The Bankruptcy Filing?

3. At Trial, Did The Defendants Submit Any Admissible Evidence That The First Transfer Of \$2.5M Made On April 15, 2016, Resulted In Any Value, Let Alone Reasonably Equivalent Value, Added To The Estate Of The Debtor That Otherwise Would Be Available To Creditors?

Dated: May 5, 2025

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Jeffrey P. Nolan

Ilan D. Scharf, Esq.  
Jeffrey P. Nolan, Esq. (admitted *pro hac vice*)  
780 Third Avenue, 34th Floor  
New York, New York 10017  
Telephone: (212) 561-7700  
Facsimile: (212) 561-7777

*Counsel for Howard M. Ehrenberg in his  
capacity as the Liquidating Trustee of Orion  
Healthcorp, Inc., et al.*



**CERTIFICATE OF SERVICE**

STATE OF NEW YORK     )  
                                      )  
COUNTY OF NEW YORK    )

I, Rolanda Mori, am over the age of eighteen years, am employed by Pachulski Stang Ziehl & Jones LLP. I am not a party to the within action; my business address is 10100 Santa Monica Blvd., 13th Floor, Los Angeles, CA 90067-4003.

On May 5, 2025, in addition to service via the Court's ECF system, I caused a true and correct copy of the following document to be served via electronic mail upon parties set forth on the service list annexed hereto as Exhibit A.

- *Cross-Appellant's Designation Of Record Of Items To Be Included In Record Re: Cross-Appeal; Statement Of Issues On Cross-Appeal*

I declare under penalty of perjury, under the laws of the State of New York and the United States of America that the foregoing is true and correct.

/s/ Rolanda Mori

Rolanda Mori

**EXHIBIT A****SERVICE BY E-MAIL**

| <b>NAME</b>   | <b>NOTICE NAME</b>  | <b>EMAIL</b>   |
|---|---|--|
| Sanford P. Rosen, Esq.<br>Paris Gyparakis, Esq.<br><b>ROSEN &amp; ASSOCIATES, P.C.</b><br>747 Third Avenue<br>New York, NY 10017-2803                 | <i>Defendants Arvind<br/>Walia and Niknim<br/>Management Inc.</i> | <a href="mailto:srosen@rosenpc.com">srosen@rosenpc.com</a><br><a href="mailto:pgyparakis@rosenpc.com">pgyparakis@rosenpc.com</a> |
| Eugene Ronald Scheiman, Esq.<br><b>The Law Office of Eugene R.<br/>Scheiman</b><br>570 Lexington Avenue<br>Suite 1600<br>New York, NY 10022<br>Email: | <i>Defendants Arvind<br/>Walia and Niknim<br/>Management Inc.</i> | <a href="mailto:eugene.scheiman@scheimanlaw.com">eugene.scheiman@scheimanlaw.com</a>   |